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NASA Procedural Requirements

COMPLIANCE IS MANDATORY**NPR 9260.1A**

Effective Date: February 09,

2015

Expiration Date: February

09, 2020

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Subject: Liabilities

Responsible Office: Office of the Chief Financial Officer[| TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [Chapter5](#) | [Chapter6](#) | [Chapter7](#) | [Chapter8](#) | [Chapter9](#)
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Preface

P.1 Purpose

This National Aeronautics and Space Administration (NASA) Procedural Requirements (NPR) document provides the financial management requirements for handling the accounting for NASA financial liabilities.

P.2 Applicability

- a. This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers.
- b. In this directive, all mandatory actions (i.e., requirements) are denoted by statements containing the term "shall." The terms: "may" or "can" denote discretionary privilege or permission, "should" denotes a good practice and is recommended, but not required, "will" denotes expected outcome, and "are/is" denotes descriptive material. This language applies to the Jet Propulsion Laboratory (JPL), other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.
- c. In this directive, all document citations are assumed to be to the latest version unless otherwise noted.

P.3 Authority

- a. Chief Financial Officers (CFO) Act of 1990, Public Law 101-576, 31 United States Code (U.S.C.) § 902.
- b. National Aeronautics and Space Act, 51 U.S.C. §20101, et seq.
- c. NASA Policy Directive (NPD) 9010.2, Financial Management.

P.4 Applicable Documents and Forms

- a. Deductions, contributions, and deposits, 5 U.S.C. § 8334.
- b. Government contributions, 5 U.S.C. § 8423.
- c. Federal Employee Compensation Account, 5 U.S.C. § 8509.
- d. Government contributions, 5 U.S.C. § 8708.
- e. Contributions, 5 U.S.C. § 8906.
- f. Limitations on expending and obligating amounts, 31 U.S.C. § 1341.
- g. Procedure for appropriation accounts available for definite periods, 31 U.S.C. § 1552.
- h. Prompt Payment, 31 U.S.C. §3901 et seq.

- i. Office of Management and Budget (OMB) Circular No. A-11, Preparation, Submission, and Execution of the Budget.
- j. OMB Circular No. A-136, Financial Reporting Requirements.
- k. NPR 9010.2, The Continuous Monitoring Program (CMP) and Financial Management Operating Procedures.
- l. NPR 9250.1, Property, Plant, and Equipment and Operating Materials and Supplies.
- m. NPR 9615.1, Accounts Payable.
- n. NPR 9631.1, Disbursements.
- o. Statement of Federal Financial Accounting Standard (SFFAS), No. 1 Accounting for Selected Assets and Liabilities, as amended.
- p. SFFAS No. 5, Accounting for Liabilities of the Federal Government, as amended.
- q. SFFAS No. 6, Accounting for Property, Plant, and Equipment, as amended.
- r. SFFAS No. 39, Subsequent Events: Codification of Accounting and Financial Reporting Standards Contained in the AICPA Statements on Auditing Standards.
- s. Treasury Financial Manual (TFM), Volume I, Part 2, Chapter 4200, Agency Reporting on Unexpended Balances of Appropriations and Funds.

P.5 Measurement/Verification

Quality control reviews and analysis of financial and budgetary reports and data submitted through the CMP will be used to measure compliance with this NPR.

P.6 Cancellation

NPR 9260.1, Revenue, Unfunded Liabilities, and Other Liabilities, dated September 30, 2008.

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